

County of Placer, California

**Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds
For the Fiscal Year Ended June 30, 2004**

	<u>General Fund</u>	<u>Public Safety</u>	<u>Public Ways and Facilities</u>
Revenues			
Taxes	\$ 91,590,724	\$ -	\$ 2,154,271
Licenses and permits	6,806,851	35,946	79,277
Fines, forfeitures and penalties	11,148,443	334,002	768,970
Use of money and property	3,263,131	36,830	869,858
Intergovernmental	103,548,899	35,244,212	10,441,546
Charges for services	22,712,656	3,866,073	6,723,177
Contributions and donations	11,000	21,450	-
Tobacco settlement	-	-	-
Miscellaneous	1,474,069	675,900	22,853
Total revenues	<u>240,555,773</u>	<u>40,214,413</u>	<u>21,059,952</u>
Expenditures			
Current:			
General government	48,988,771	-	-
Public protection	31,922,768	72,912,791	-
Public assistance	47,988,216	-	-
Health and sanitation	48,788,693	-	-
Public ways and facilities	-	-	18,790,058
Recreation and cultural services	192,892	-	-
Education	231,158	-	-
Debt service:			
Principal	209,784	-	401,310
Interest	67,663	-	14,830
Capital outlay	<u>632,110</u>	<u>272,539</u>	<u>5,788,192</u>
Total expenditures	<u>179,022,055</u>	<u>73,185,330</u>	<u>24,994,390</u>
Excess (deficiency) of revenues over (under) expenditures	<u>61,533,718</u>	<u>(32,970,917)</u>	<u>(3,934,438)</u>
Other Financing Sources (Uses)			
Long-term debt proceeds	-	-	444,996
Proceeds from sale of capital assets	-	-	9,553
Transfers in	978,070	38,184,315	5,859,896
Transfers out	<u>(58,276,390)</u>	<u>-</u>	<u>(2,347,206)</u>
Total other financing sources (uses)	<u>(57,298,320)</u>	<u>38,184,315</u>	<u>3,967,239</u>
Net change in fund balances	4,235,398	5,213,398	32,801
Fund balances, beginning of year, restated	<u>87,925,669</u>	<u>3,084,599</u>	<u>39,011,897</u>
Fund balances, end of year	<u>\$ 92,161,067</u>	<u>\$ 8,297,997</u>	<u>\$ 39,044,698</u>

The notes to the financial statements are an integral part of this statement.

County of Placer, California

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Governmental Funds
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<u>Capital Improvements Fund</u>	<u>Capital Projects Securitization</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ -	\$ 11,902,195	\$ 105,647,190
-	-	-	6,922,074
-	-	382,636	12,634,051
1,126,364	-	837,538	6,133,721
549,450	-	4,684,182	154,468,289
7,642,635	-	5,308,057	46,252,598
125,000	-	505,025	662,475
-	-	2,464,799	2,464,799
820,301	-	262,136	3,255,259
<u>10,263,750</u>	<u>-</u>	<u>26,346,568</u>	<u>338,440,456</u>
-	-	5,588,996	54,577,767
-	-	4,866,223	109,701,782
-	-	2,017,177	50,005,393
-	-	16,527	48,805,220
-	-	599,515	19,389,573
-	-	383,504	576,396
-	-	3,700,395	3,931,553
-	-	1,352,721	1,963,815
-	-	3,746,100	3,828,593
<u>7,634,490</u>	<u>2,358,365</u>	<u>5,112,077</u>	<u>21,797,773</u>
<u>7,634,490</u>	<u>2,358,365</u>	<u>27,383,235</u>	<u>314,577,865</u>
<u>2,629,260</u>	<u>(2,358,365)</u>	<u>(1,036,667)</u>	<u>23,862,591</u>
-	-	596,667	1,041,663
-	-	-	9,553
6,279,162	-	5,777,012	57,078,455
<u>(440,836)</u>	<u>-</u>	<u>(1,607,394)</u>	<u>(62,671,826)</u>
<u>5,838,326</u>	<u>-</u>	<u>4,766,285</u>	<u>(4,542,155)</u>
8,467,586	(2,358,365)	3,729,618	19,320,436
<u>68,278,630</u>	<u>30,211,967</u>	<u>42,621,742</u>	<u>271,134,504</u>
<u>\$ 76,746,216</u>	<u>\$ 27,853,602</u>	<u>\$ 46,351,360</u>	<u>\$ 290,454,940</u>

Revenues

Taxes
Licenses and permits
Fines, forfeitures and penalties
Use of money and property
Intergovernmental
Charges for services
Contributions and donations
Tobacco settlement
Miscellaneous
Total revenues

Expenditures

Current:

General government
Public protection
Public assistance
Health and sanitation
Public ways and facilities
Recreation and cultural services
Education

Debt service:

Principal
Interest

Capital outlay

Total expenditures

Excess (deficiency) of revenues over (under)
expenditures

Other Financing Sources (Uses)

Long-term debt proceeds
Proceeds from sale of capital assets
Transfers in
Transfers out

Total other financing sources (uses)

Net change in fund balances

Fund balances, beginning of year

Fund balances, end of year

The notes to the financial statements are an integral part of this statement.